

# Gray Television, Inc.

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May 21, 2009

VIA ELECTRONIC TRANSMISSION

Mr. Larry Spigel, Assistant Director  
United States Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Re: Gray Television, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2008 Filed March 31, 2009  
Form 10-Q for the quarter ended March 31, 2009 filed May 8, 2009  
File No. 001-13796

Dear Mr. Spigel:

Reference is made to the comments of the Staff of the Securities and Exchange Commission (the "Staff") in your letter dated May 14, 2009 (the "Comment Letter") with respect to the Annual Report on Form 10-K of Gray Television, Inc. (the "Company") for the fiscal year ended December 31, 2008 and the Company's Quarterly Report on Form 10-Q for the quarter ended March 31, 2009.

The Staff has requested that the Company respond to the Comment Letter within 10 business days or advise when it will provide the Staff with a response. We are currently drafting our response to the comments contained in the Comment Letter. We plan to provide you with our response over EDGAR on, or prior to, Monday, June 15, 2009.

If you have any questions or comments related to this response, please contact me by telephone at (404) 504-9828, fax (404) 261-9607 or email at jim.ryan@gray.tv.

Very truly yours,

Gray Television, Inc.

By: /s/ James C. Ryan

James C. Ryan  
Sr. Vice President and Chief Financial Officer

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